

REMARKS

This is in response to the Office Action mailed April 24, 2009, in which the Examiner rejected claims 1-4, 9-12 and 14-21. With this amendment, Applicant has amended claims 1-4, 9-12 and 14-21. Reconsideration of the application as amended is respectfully requested.

Interview Summary

Applicant thanks Examiner Hammond for the courtesy of a telephone interview conducted on June 23, 2009 with Applicant's representative, Brian D. Kaul. During the interview, the Examiner's findings with regard to Brown et al. (U.S. Patent No. 6,067,551) were discussed. Applicant attempted to explain various distinguishing features of the independent claims relative to the cited references. In particular, Applicant disagreed with the Examiner's finding that all of the limitations of the claims are taught by the combined references. No resolution was reached.

Claim Amendments

Applicant has amended several of the claims including independent claims 1, 9 and 17 in an effort to clarify that they are directed to statutory subject matter under 35 U.S.C. §101. Additionally, Applicant has amended the claims to remove the labels (e.g., a), b), etc.). These modifications are believed to be non-substantive and, therefore, do not constitute grounds for a new search. Entry of the amendments and reconsideration of the application as amended is respectfully requested.

Claim Rejections-35 U.S.C. §101

In the Office Action, the Examiner rejected claims 1-4, 9-12 and 14-21 under 35 U.S.C. §101 as being directed to non-statutory subject matter. In an effort to clarify that the claims satisfy 35 U.S.C. §101, Applicant has amended the claims to positively recite a processor and a computer storage medium in the body of independent claims 1, 9 and 17. Further, the steps of the method are described as being performed using the processor. As a result, the claims are tied to a

particular machine and, therefore, satisfy 35 U.S.C. §101. Withdrawal of the rejections is respectfully requested.

Additionally, Applicant believes that the amendments to the claims also fulfill the recommendation of the Examiner described in section 9 of the Office Action.

Claim Rejections-35 U.S.C. §103

In section 11 of the Office Action, the Examiner rejected claims 1-4, 9-12 and 14-21 under 35 U.S.C. §103 as being unpatentable over Brown et al. (U.S. Patent No. 6,067,551) in view of Land et al. (U.S. Patent No. 6,807,533) and further in view of Kaplan et al. (U.S. Patent No. 6,584,453). Applicant respectfully believes that the rejections can be withdrawn for the reasons set forth below.

In the Office Action, the Examiner contends that:

Furthermore, as evidenced by the prior art, each functional element of the claimed invention is old and well known in the accounting and data processing arts. It appears that the Applicant has merely combined these well known elements to perform their same functions into one product. However, merely combining well known elements with predictable results does not render an invention patentably distinct over the combination of such elements. Moreover, the Applicant has not provided any evidence or suggestion that such prior art elements perform differently in combination. As such, one of ordinary skill in the art would conclude that the combination of the prior art elements of Brown, Land and Kaplan, renders the instant invention obvious.

Applicant respectfully disagrees.

Brown et al. is unrelated to computerized accounting systems. Rather, Brown et al. describe a method of using a word processing system to allow several users to perform edits on a master document 60 by allowing only one person at a time to edit the master document. In Brown et al., a user edits a local copy 65 of the master document 60 (column 12, lines 17-34). The master document 60 is "overwritten with the user's edited local copy 65 of the document . . ." (column 12, lines 52-55, Applicant's emphasis). This function is completely different from that performed in the methods of independent claims 1, 9 and 17.

In particular, the replacement of the original transaction document with the modified new transaction document in Brown et al. is one of the things that the method of independent claims 1, 9 and 17 attempt to avoid. It is this overwriting practice of accounting systems of the prior art that is described in the background of the present application. Unlike in Brown et al., the methods of claims 1, 9 and 17 avoid modifying the original transaction document through the generation/saving of the modified new transaction document, and by posting cancelling transactions to the general ledger. Accordingly, the method of Brown et al. performs a significantly different function than that of claims 1, 9 and 17. As a result, the use of the method of Brown et al. to modify the “invoice” or “vendor bill” of Land et al. would perform significantly different than the methods of independent claims 1, 9 and 17.

The Examiner found column 12, line 26-column 14, line 40 of Brown et al. to disclose “nullifying the original document by posting the modified new document as a new original document” and “posting data elements of the modified new document in the original document to create a new original document”. The significance of these findings is not clear. In particular, the findings do not appear to correspond to the language of the claims. Clarification is respectfully requested.

Additionally, the word processing documents 60 and 65 of Brown et al., which are respectively cited as the original transaction document and the new transaction document, are not an invoice or a vendor bill (claims 1 and 17) and do not contain transactions in the form of a product sale, a credit to an account or a debit to an account (claim 9). Further, the Examiner’s finding that Land et al. disclose “an invoice” and “a vendor bill”, does not overcome the deficiencies of Brown et al. For instance, there is no disclosure in Land et al. that the cited invoice and vendor bill is in a word processing editable format, which could be substituted for the cited original transaction document of Brown et al. Additionally, there is no disclosure or motivation for transforming the cited invoice or vendor bill of Land et al. into a word processor editable format, particularly in view of the availability of the system of Land et al. to perform the desired functions on the invoice or vendor bill.

Applicant also disagrees with the Examiner's finding that column 5, line 30-column 6, line 38 of Kaplan et al. teaches "nullifying an original transaction posting in a general ledger by posting a cancelling transaction in the general ledger." Applicant believes that the Examiner is referring to the updates performed on the general ledger by Kaplan et al. This is only discussed in column 6, lines 27-31, which provide:

Next, the system updates general ledger balances in general ledger balance table 210 (state 318). This entails reading move/merge balance table 212 to determine which balances to update, and writing the changes to general ledger balance table 210.

This section of Kaplan et al., in addition to the remainder of Kaplan et al., does not disclose the posting of cancelling transactions to the general ledger, as the Examiner contends. Applicant also refers the Examiner to previously presented arguments that distinguish the teachings of Kaplan et al. from the methods of the present invention.

The Examiner did not find any of the cited references to disclose "posting transactions of the modified new transaction document in the general ledger," as provided in claims 1 and 17. Additionally, the Examiner did not find any of the cited references to disclose "posting the non-modified original transactions and the at least one modified transaction of the new transaction document in the general ledger," as provided in claim 9.

For at least the above reasons, a *prima facie* case of obviousness has not been established against independent claims 1, 9 and 17. Therefore, the rejections should be withdrawn.

Additionally, claims 2-4, 10-12, 14-16 and 18-21 are non-obvious in view of the cited references at least for the reasons set forth above with regard to independent claims 1, 9 and 17, from which they depend. Withdrawal of the rejections is respectfully requested.

Conclusion

Applicant respectfully believes that the application, as amended, is in condition for allowance. Reconsideration and allowance of the application is respectfully requested.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

Respectfully submitted,

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